

SB2905



98TH GENERAL ASSEMBLY

State of Illinois

2013 and 2014

SB2905

Introduced 2/4/2014, by Sen. Michael E. Hastings

SYNOPSIS AS INTRODUCED:

35 ILCS 200/15-165
35 ILCS 515/7.5

Amends the Property Tax Code and the Mobile Home Local Services Tax Act. Provides that the disabled veterans' exemption also applies to housing that is donated or improved by a charitable organization if the veteran was eligible to receive federal funds for the purchase or construction of Specially Adapted Housing. Effective immediately.

LRB098 15106 HLH 50076 b

FISCAL NOTE ACT
MAY APPLY

HOUSING
AFFORDABILITY
IMPACT NOTE ACT
MAY APPLY

A BILL FOR

1 AN ACT concerning revenue.

2 **Be it enacted by the People of the State of Illinois,**
3 **represented in the General Assembly:**

4 Section 5. The Property Tax Code is amended by changing
5 Section 15-165 as follows:

6 (35 ILCS 200/15-165)

7 Sec. 15-165. Disabled veterans. Property up to an assessed
8 value of \$70,000, owned and used exclusively by a disabled
9 veteran, or the spouse or unmarried surviving spouse of the
10 veteran, as a home, is exempt. As used in this Section, a
11 disabled veteran means a person who has served in the Armed
12 Forces of the United States and whose disability is of such a
13 nature that he or she is eligible for ~~the Federal Government~~
14 ~~has authorized~~ payment for purchase or construction of
15 Specially Adapted Housing as set forth in the United States
16 Code, Title 38, Chapter 21, Section 2101.

17 The exemption applies to housing where Federal funds have
18 been used to purchase or construct special adaptations to suit
19 the veteran's disability.

20 The exemption also applies to housing that is specially
21 adapted to suit the veteran's disability, and purchased
22 entirely or in part by the proceeds of a sale, casualty loss
23 reimbursement, or other transfer of a home for which the

1 Federal Government had previously authorized payment for
2 purchase or construction as Specially Adapted Housing.

3 However, the entire proceeds of the sale, casualty loss
4 reimbursement, or other transfer of that housing shall be
5 applied to the acquisition of subsequent specially adapted
6 housing to the extent that the proceeds equal the purchase
7 price of the subsequently acquired housing.

8 The exemption also applies to housing that is specially
9 adapted to suit the veteran's disability if the housing or
10 adaptations are donated by a charitable organization and the
11 veteran is eligible to receive federal funds for the purchase
12 or construction of Specially Adapted Housing under Title 38,
13 Chapter 21, Section 2101 of the United States Code. This
14 exemption for housing and adaptations donated by a charitable
15 organization applies regardless of whether or not the veteran
16 applied for and received those federal funds.

17 For purposes of this Section, "charitable organization"
18 means any benevolent, philanthropic, patriotic, or
19 eleemosynary entity that solicits and collects funds for
20 charitable purposes and includes each local, county, or area
21 division of that charitable organization.

22 For purposes of this Section, "unmarried surviving spouse"
23 means the surviving spouse of the veteran at any time after the
24 death of the veteran during which such surviving spouse is not
25 married.

26 This exemption must be reestablished on an annual basis by

1 certification from the Illinois Department of Veterans'
2 Affairs to the Department, which shall forward a copy of the
3 certification to local assessing officials.

4 A taxpayer who claims an exemption under Section 15-168 or
5 15-169 may not claim an exemption under this Section.

6 (Source: P.A. 94-310, eff. 7-25-05; 95-644, eff. 10-12-07.)

7 Section 10. The Mobile Home Local Services Tax Act is
8 amended by changing Section 7.5 as follows:

9 (35 ILCS 515/7.5)

10 Sec. 7.5. Exemption for disabled veterans.

11 (a) Beginning on January 1, 2004, a mobile home owned and
12 used exclusively by a disabled veteran or the spouse or
13 unmarried surviving spouse of the veteran as a home, is exempt
14 from the tax imposed under this Act.

15 (b) As used in this Section:

16 "Disabled veteran" means a person who has served in the
17 armed forces of the United States and whose disability is of
18 such a nature that he or she is eligible for ~~the federal~~
19 ~~government has authorized~~ payment for purchase or construction
20 of specially adapted housing as set forth in the United States
21 Code, Title 38, Chapter 21, Section 2101.

22 The exemption also applies to a mobile home that is
23 specially adapted to suit the veteran's disability if the
24 mobile home or adaptations are donated by a charitable

1 organization and the veteran is eligible to receive federal
2 funds for the purchase or construction of Specially Adapted
3 Housing under Title 38, Chapter 21, Section 2101 of the United
4 States Code. This exemption for mobile homes and adaptations
5 donated by a charitable organization applies regardless of
6 whether or not the veteran applied for and received those
7 federal funds.

8 For purposes of this Section, "charitable organization"
9 means any benevolent, philanthropic, patriotic, or
10 eleemosynary entity that solicits and collects funds for
11 charitable purposes and includes each local, county, or area
12 division of that charitable organization.

13 "Unmarried surviving spouse" means the surviving spouse of
14 the veteran at any time after the death of the veteran during
15 which the surviving spouse is not married.

16 (c) Eligibility for this exemption must be reestablished on
17 an annual basis by certification from the Illinois Department
18 of Veterans' Affairs to the county clerk of the county in which
19 the exempt mobile home is located. The county clerk shall
20 forward a copy of the certification to local assessing
21 officials.

22 (Source: P.A. 93-146, eff. 7-10-03.)

23 Section 99. Effective date. This Act takes effect upon
24 becoming law.